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ABSTRACT

This worksheet is part of a series of technical assistance resources on financing and sustaining out-of-school time and community school initiatives. The worksheet is intended to help developers of such programs to create one type of financial projection--an operating budget--that identifies the range of costs that their initiative will incur. To complete the worksheet, program developers must provide their cost assumptions and then identify all costs in two categories: program costs and system-wide/infrastructure costs. The worksheet also differentiates between cash expenses and in-kind contributions. (EV)

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Cost Worksheet

for Out-of-School Time and Community School Initiatives

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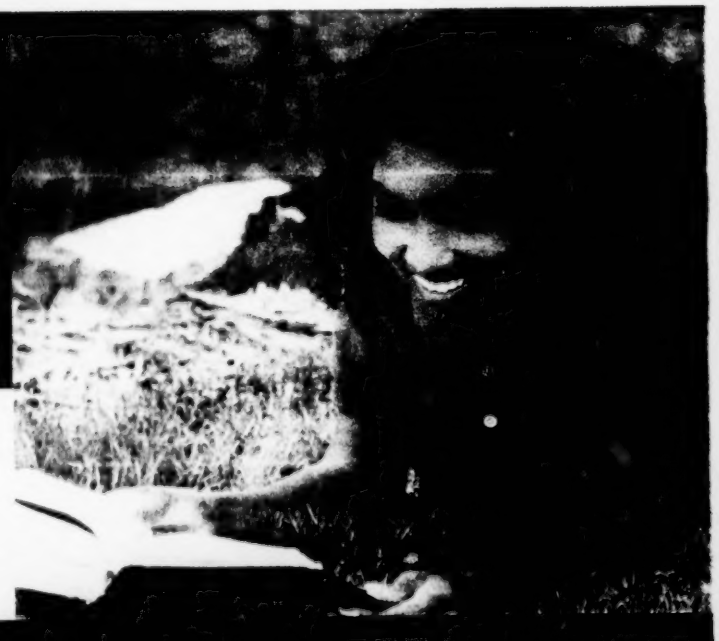

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COST ASSUMPTIONS:		
Number of Program Sites:	current	proposed
Types of Services Offered		
Number of Children/Youth Served at Each Site		
Operating Schedule (school year/summer; number of days/weeks; number of hours per day)		

	COST		
	Cash Expense	In-Kind Contribution	
		Dollar Value	Service or Good Contributed
PROGRAM COSTS			
Start-Up Costs			
Planning			
Community Assessment			
Initial Staff Training			
Staff Recruitment/Hiring			
Equipment/Supplies			
Facilities renovation/expansion			
Other			
Start-Up Costs (subtotal)			
On-Going Operating Costs			
Staff			
- Coordinator/Director			
- Program Staff			
- Social Service/Health Staff (e.g. counselor, nurse, dentist)			
- Substitutes			
- Administrative Staff			
Food			
Equipment/Supplies			
Furniture			

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	COST		
	Cash Expense	In-Kind Contribution	
		Dollar Value	Service or Good Contributed
PROGRAM COSTS Con't			
Facilities			
- Rent			
- Utilities			
- Maintenance			
Transportation			
Administrative/Overhead			
- Planning/Coordination			
- Training/Accreditation			
- Evaluation/Reporting			
- Insurance			
Capital Costs			
Other			
On-Going Operating Costs (subtotal)			
Cost per Existing Program (include only operating costs)			
Number of Existing Programs			
Total Costs to Maintain Current Programs			
Total Cost per New Program (add start-up and operating costs)			
Number of New Programs			
Total Costs for Proposed Expansion			
TOTAL PROGRAM COSTS (total costs to maintain current programs + total costs for proposed expansion)			

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	COST		
	Cash Expense	In-Kind Contribution	
		Dollar Value	Service or Good Contributed
SYSTEM-WIDE/ INFRASTRUCTURE COSTS			
Planning			
Coordination, including Resource and Referral			
Professional Development and Training			
Technical Assistance			
Licensing and Accreditation			
Evaluation and Monitoring			
Facilities Expansion and Improvement			
Other			
INFRASTRUCTURE TOTAL			
TOTAL CASH AND IN-KIND COSTS (add program and infrastructure subtotals)			
TOTAL INITIATIVE COSTS (add cash expenses and in-kind contributions)			

Budget Notes:

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Cost Worksheet for Out-of-School Time and Community School Initiatives

Developing a strategic financing plan is a critical element of successful out-of-school time and community school initiatives. In order to convince potential funders to invest in your initiative, you will need to demonstrate that their investment will be used wisely and responsibly. Documenting your current financial status and developing realistic financial projections are critical to effectively making the case to funders. This worksheet is intended to help program developers create one type of financial projection—an operating budget—that identifies the range of costs that your initiative will incur.

To begin, first lay out your relevant cost assumptions, including the number of programs or sites you will be operating, what types of services you will provide, the number of families, children, and/or youth you will serve at each site or through each program, and how often you will be providing these services.

Next, identify the costs you will incur. The worksheet lays out the following categories of costs:

1. Program Costs—those associated with provision of services through a particular program or site. Program costs include:

    - Start-up costs—one time costs to get the program or site up and running such as initial staff training, planning, and community assessment; and
    - On-going operating costs—continuing costs of running the program or providing the service, including staff salaries, equipment, and administration.

    If you're considering expanding your initiative to include additional sites, the worksheet enables you to add in start-up costs for the new sites to the on-going operating costs for all sites.

2. System-wide/Infrastructure Costs—those costs not directly incurred by programs or sites, but that are associated with the system or infrastructure that enables those programs and sites to operate. Infrastructure costs include coordination, such as resource and referral activities, professional development systems, and licensing systems. If your initiative is focused on a particular site or set of sites, you will likely not need to budget for infrastructure costs. If your initiative is focused at the systems level—for example, a city- or county-wide initiative—infrastructure costs will be key components of your budget.

Note that the worksheet also differentiates between cash expenses and in-kind contributions. Cash expenses are obviously associated with outlays of funds. In-kind contributions include non-cash items such as goods, services, volunteers, facilities, and equipment. Just like cash expenses, you should take into account the nature, amount, and source of your in-kind contributions when developing your budget.

By Barbara Hanson Langford

September 2000

ABOUT THE FINANCE PROJECT

The Finance Project is non-profit policy research, technical assistance, and information organization that was created to help improve outcomes for children, families, and communities nationwide. Its mission is to support decision making that produces and sustains good results for children, families and communities by developing and disseminating information, knowledge, tools, and technical assistance for improved policies, programs, and financing strategies. Since its inception in 1994, The Finance Project has become an unparalleled resource on issues and strategies related to the financing of education and others supports and services for children, families, and community development.

This tool is part of a series of technical assistance resources on financing and sustaining out-of-school time and community school initiatives developed by The Finance Project with support from the Wallace Reader's Digest Funds. These tools and resources are intended to assist policy makers, program developers and community leaders in developing financing and sustainability strategies to support effective out-of-school time and community school initiatives.

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